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**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS ETC.**

The following Act of the Andhra Pradesh Legislature, received the assent of the Governor on the 19th April, 2010 and the said assent is hereby first published on the 20th April, 2010 in the Andhra Pradesh Gazette for general information.

ACT No. 9 OF 2010.

**AN ACT FURTHER TO AMEND THE ANDHRA
PRADESH VALUE ADDED TAX ACT, 2005.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-first Year of the Republic of India as follows:-

1. (1) This Act may be called as the Andhra Pradesh Value Added Tax (Amendment) Act, 2010.

Short
title,
extent
and
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cement.

[1]

A. 693

(2) (a) section 2 shall be deemed to have come into force on the 30th January, 2010.

(b) section 3 shall come into force on such date the Government may, by notification, appoint

(c) clause (i) of section 4 shall be deemed to have come into force on the 7th May, 2009;

(d) sub-clause (a) of clause (ii) of section 4 shall be deemed to have come into force on the 23rd November, 2007;

(e) sub-clause (b) of clause (ii) of section 4 shall be deemed to have come into force on the 17th February, 2010;

(f) clause (i) of section 5 shall be deemed to have come into force on the 2nd December, 2009;

(g) clause (ii) of section 5 shall be deemed to have come into force on the 6th October, 2009;

(h) section 6 shall be deemed to have come into force on the 15th January, 2010; and

(i) section 7 shall be deemed to have come into force on the 1st February, 2010;

**Amend-
ment of
Section 2.
Act 5 of
2005.**

2. In the Andhra Pradesh Value Added Tax Act, 2005, (herein after referred to as the Principal Act), in sub-section (29) of section 2, after explanation II, the following shall be added, namely:

“Explanation-III: For the purpose of determination of sale price of Foreign Liquor imported by the Andhra Pradesh Beverages Corporation Limited and levy of Value Added Tax, the ‘Customs Duty’ charged or chargeable under the Customs Act, 1962 shall not form part of the sale price”.

3. In the Principal Act, in Section 4:

**Amend-
ment of
Section 4.
Act 5 of
2005.**

(i) in sub-section (7), in the proviso to clause (a), for the expression “12.5%” the expression “specified in Schedule-V” shall be substituted.

(ii) in sub-section (9) in the clauses (a) and (c) for the expression “of twelve and half percent (12.5%)”, wherever they occur, the expression “specified in Schedule-V” shall be substituted.

4. In the Principal Act, in Schedule-I:

**Amend-
ment of
Schedule-I.
Act 5 of
2005.**

(i) for serial number 45 and the entries relating thereto, the following shall be substituted, namely,-

“45. Cotton fabrics, Man made fabrics, Woolen fabrics, Textile made-ups, bed sheets, pillow covers, towels blankets, travelling rugs, curtains, Zari and embroidery articles.”

(ii) in Serial Number 58,-

(a) for item Number 52 and the entries relating thereto, the following shall be substituted, namely:

“52. Indian Made Foreign Liquor as defined in the Andhra Pradesh Excise Act, 1968 with basic price not

exceeding Rs. 500/- per case of 9 Nos. of 1000 ml or 12 Nos. of 750 ml / 650 ml (Beer) or 24 Nos. of 375 ml / 330 ml (Beer) or 48 Nos. of 180 ml or 96 Nos. of 90 ml bottles”.

Note : For the purpose of this entry basic price means:

Ex-factory price + cost of bottles + cost of packing material + Freight + Insurance + Handling charges and Import Fee, if any.”;

(b) after item number 52, the following shall be added, namely:

- “53. Cartridges for razor set.
- 54. Shaving Foam / Gel / Soap.
- 55. Fabric Care brush / Scrubbers.
- 56. Baby care lotion / cream / oil.
- 57. Clip for Cloth.
- 58. Tooth pastes.
- 59. Liquid Soap.
- 60. Face Tissue Paper.
- 61. Body care Talcum Powder, Body Care Jelly, Medicated powder / Face powder.
- 62. Face Gel / Lotion, Hair Gel / Lotion, Hair Fixer / Hair remover.
- 63. Cosmetic Lotion / Cream and Make-up Requisites and Winter care products.
- 64. Disinfectants.
- 65. Kitchen Accessories and Cooker Accessories.
- 66. Luch Box and refill for vacuum flasks.
- 67. Knives.

68. Lighting Devices.
69. Oven Grillers.
70. Storage Water Heater.
71. Household Electric Accessories / Voltage Stabilizers.
72. Sewing Machine Accessories.
73. Cloth Hangers.
74. Floor / Metal Polishes.
75. Mirrors.
76. Radio / Cassette Player / CD Player / Recorder / Walkman.
77. Water Containers / Jug.
78. Kitchen Jar, Containers / Plastic Trays, Table / Door Mats / Plastic Mats / Carpets and Plastic Items.
79. Plastic Chair / Moulded Furniture, Stool, Pedal Bin.
80. Hair Comb / Hair Brush.
81. Holdalls / Travel Bags / School Bags / Hot Water Bag.
82. Rubber Chappal.
83. Bed Sheet / Covers, Pillow / Pillow Cover, Bath Towels / Hand Towels / Napkin.
84. Polishing cloth / Duster.
85. Socks / Blankets / Lungi / Hand Kerchiefs.
86. Mosquito nets.
87. Trouser / Pant-Shirt Pieces.

88. Sports Goods.
89. Rope Floor Wiper.
90. Juices.
91. Sharbat, Squashes and Cordials, Tinned food, Mixers.
92. Ketchup, Baking Powder, Vinegar, Food Additives, Custard powder.
93. Noodles.
94. Antiseptic Liquid.
95. Note Books, Registers, Pens / Markers / Greeting Cards / Fevicol.
96. Balms, Antiseptic Applications, Medicines, Tonics, Band Aid and Digestives.
97. Cutleries.
98. Brief Cases.
99. Instant foods."

**Amend-
ment of
Schedule-IV.
Act 5 of 2005.**

5. In the principal Act, in Schedule IV,

(i) in the entry at Serial Number 9, after the words "Bamboos" the words "Cane (Rattan)" shall be inserted.

(ii) after serial number 123, the following entry and the matter relating thereto, shall be added namely,-

"124. Diesel Power Generators."

6. In the Principal Act, in Schedule-V, for expression “12.5% the expression “14.5%” shall be substituted.

**Amend-
ment of
Schedule -V.
Act 5 of
2005.**

7. In the Principal Act, in Schedule-VI, for the expression “4%, against item No. 4, the expression “16%” shall be substituted.

**Amend-
ment of
Schedule -VI.
Act 5 of
2005.**

R. RAMA CHANDRA REDDY,
Secretary to Government,
Legislative Affairs & Justice,
Law Department.